

Mountain Aid

Report and Accounts

31st March 2021

Mountain Aid

Trustees' Annual Report and Accounts for the year ended 31st March 2021
Scottish Charity Number SC040294

Current Trustees

Mrs Mairi Paterson (Secretary) appointed trustee with effect from 1st April 2018

Mr Robert Jopling (Treasurer) appointed trustee with effect from 1st April 2018

Ms Marguerite Robertson appointed trustee with effect from 1st April 2018

Mr Tony Bradshaw appointed trustee with effect from 1st April 2018

Mrs Karin Helwig appointed trustee with effect from 1st April 2018

Mr Alex Slimon appointed trustee with effect from 1st April 2018

Mrs Jane Kale appointed trustee with effect from 1st April 2018

Mrs Susan Beech appointed trustee with effect from 1st April 2018

Other Trustees during the year

All listed Trustees have been Trustees for the entire accounting year

Contact Address

Drumbeg Cottage, Gartness Road, Drymen, G63 0DW

Registered Address

Drumbeg Cottage, Gartness Road, Drymen, G63 0DW

Recruitment and appointment of Trustees

All of the Mountain Aid Trustees are appointed or reappointed by the members at our annual general meeting. Given Covid-19 restrictions and proposed changes to the structure of Mountain Aid this has been delayed until August / September 2021.

Governing Document

Mountain Aid is a charitable unincorporated association and the purposes and administration arrangements are set out in our constitution.

Charitable purposes

Our purposes, as recorded in our constitution, are:

1. To supply equipment and/or services, not readily available from other sources, to persons injured as a result of a climbing/hillwalking accident to help ease their situation.
2. To supply equipment to mountain rescue teams to maintain or improve upon the efficient performance of their activities, where such equipment is not available from other sources
3. To promote mountain safety awareness in all its forms through free or subsidised education and training.

Activities and achievements

Skills training

In the last reporting year Mountain Aid were unable to provide any training courses due to restriction imposed because of the COVID-19 pandemic.

Plans for 2021/2022

At the beginning of the accounting period, it was unclear when restrictions would be lifted to allow courses to resume.

It can be confirmed Navigation courses resumed in Autumn 2021 and Winter Skills courses will resume in early 2022.

Further developments

After seeking the assistance of the Scottish Council for Voluntary Organisations SCVO the Trustees decided that it was appropriate to change the status of the organisation from an unincorporated association to a Scottish Charitable Incorporated Organisation SCIO. An application was submitted to OSCR and notification was received on 13th July 2021 that the application had been successful. The new organisation Mountain Aid (SCIO), charity number SC051112 was registered on 12th July 2021. Consent to wind up the existing charity was granted by OSCR on 2nd November 2021 and the process of winding up is now underway.

Trustee remuneration and expenses

The Trustees did not receive any remuneration or expenses during the year, other than reimbursement of out-of-pocket expenses incurred as a result of their dual role as committee members. These are detailed separately.

Reserves

The year 2020/2021 started just after the first national lockdown due to the COVID-19 pandemic had taken effect and the prospect for the year was uncertain. The charity ended the year with total cash reserves of £15710.62, but still holds £210.00 in potentially refundable deposits. Unrestricted funds amount to £15500.62, an increase of £596.84 over the year.

The Trustees are aware of the level of the reserves and will endeavour to increase the number and types of courses being offered.

Approved by the Trustees and signed on their behalf



Robert Jopling
Treasurer and Trustee
16 November 2021

Independent Examiner's Report to the Trustees of Mountain Aid

I report on the accounts of the charity for the year ended 31st March 2021 which are set out on pages 5 to 10.

Respective responsibilities of Trustees and examiner

The charity's Trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity Trustees consider that the audit requirement of Regulation 10(1) (d) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention.

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations (as amended), and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations (as amended) have not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Kate Baxter CTA

16/11/2021

Kate Baxter
Chartered Tax Advisor
Baxter Accounting and Tax Services
12 Southview Road, Blanefield, Glasgow, G63 9JQ

Mountain Aid

Receipts and Payments for the year ended 31st March 2021

	2020/21	2019/20
	£	£
Receipts		
Donations		
Through PayPal	48.61	
Other	635.00	
Total donations	683.61	285.75
Legacies	0.00	0.00
Grants	0.00	0.00
Receipts from fundraising activities		
Navigation Courses	0.00	0.00
Winter Safety Talks	0.00	0.00
Corbetts for Courses (C4C)	n/a	1286.34
Total receipts from fundraising activities	0.00	1286.34
Receipts from running courses		
Courses donations	0.00	1418.38
Course deposits (received and refunded)	0.00	992.39
Total receipts from running courses	0.00	2410.77
Gross receipts from trading	0.00	0.00
Receipts from investments, other than land and buildings	0.00	0.00
Rent from land and buildings	0.00	0.00
Gross receipts from other charitable activities	0.00	0.00
Proceeds from sale of fixed assets	0.00	0.00
Proceeds from sale of investments	0.00	0.00
Total Receipts	683.61	3982.86

A handwritten signature in black ink, appearing to read 'Robert Jopling'. The signature is written in a cursive style with some overlapping letters.

Robert Jopling
Treasurer and Trustee
16 November 2021

Payments	2020/21	2019/20
	£	£
Expenses from fundraising activities		
Winter Safety Talks	(0.00)	(0.00)
Expenses from providing courses		
Winter Skills Courses	(0.00)	(1440.00)
First Aid Courses	(0.00)	(0.00)
Navigation Courses	(0.00)	(1360.00)
Total expenses from providing courses	(0.00)	(2800.00)
Course deposits refunded	(105.00)	(1410.76)
Gross trading payments	(0.00)	(0.00)
Investment management costs	(0.00)	(0.00)
Payments relating to charitable activities		
Consumables (paper etc)	(0.00)	(0.00)
Identity	(86.77)	(78.00)
Auditing	(0.00)	(0.00)
Venue hire for AGM	(0.00)	(0.00)
Total payments relating to charitable activities	(86.78)	(78.00)
Donations to like-minded organisations		
Total donations to like-minded organisations	(0.00)	(0.00)
Governance costs	(0.00)	(0.00)
Purchase of fixed assets	(0.00)	(0.00)
Purchase of investments	(0.00)	(0.00)
Total Adjustments	(0.00)	(0.00)
Total Payments	(191.77)	(4288.76)
All funds are unrestricted		

Approved by the Trustees and signed on their behalf

A handwritten signature in black ink, appearing to read 'Robert Jopling', with a stylized flourish at the end.

Robert Jopling
Treasurer and Trustee
16 November 2021

Mountain Aid

Statement of Balances as at 31st March 2021

	2020/21	2019/20
	£	£
Opening Balance -Bank of Scotland	14903.78	14,594.08
Opening Balance -PayPal	315.00	930.60
Total	15218.78	15524.68
Total receipts in year	683.61	3982.86
Total payments in year	(191.77)	(4288.76)
(Deficit) / Surplus for year	491.84	(305.90)
Closing Balance -Bank of Scotland	15452.01	14903.78
Closing Balance -PayPal	258.61	315.00
Total	15710.62	15218.78
Liabilities		
Accounts payable	(0.00)	(0.00)
Course deposits refundable	(210.00)	(315.00)
Total liabilities	(210.00)	(315.00)
Unrestricted funds at end of year	15500.62	14903.78
Change in unrestricted funds in year	596.84	38.06
Assets		
Equipment (for fundraising events)	50.00	113.39
The asset value of equipment has been reappraised due to its condition and/or nature.		

Approved by the Trustees and signed on their behalf



Robert Jopling
Treasurer and Trustee
16 November 2021

Mountain Aid

Committee Expenses for the year ended 31st March 2021

	2020/21	2019/20
	£	£
(Shaun Rands)	(0.00)	(78.00)
Mairi Paterson	(0.00)	(0.00)
Robert Jopling	(86.78)	(0.00)
Susan Beech	(0.00)	(0.00)
Marguerite Robertson	(0.00)	(0.00)
Alex Slimon	(0.00)	(0.00)
Karin Helwig	(0.00)	(0.00)
Anthony Bradshaw	(0.00)	(0.00)
"Expenses" are solely to cover financial outlay for purchases. There are no expenses paid for services.		

Approved by the Trustees and signed on their behalf



Robert Jopling
Treasurer and Trustee
16 November 2021